

**CERTIFICATE OF TRANSMISSION**

I hereby certify that this correspondence is being electronically transmitted to Commissioner for Patents, Alexandria, Virginia 22313, Attn: Examiner Shermanda L. Williams by EFS-Web on November 27, 2006.

/Chih-Sheng Lin/

Dated: November 27, 2006

Patent  
Docket No. : G110-040 CON  
Firm : Notaro & Michalos P.C.

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant : Hibiki Itoh  
Application No. : 10/803,615  
Filing Date : March 18, 2004  
For : Unit Cell of Flat Solid Oxide Fuel Cell and Fuel Cell Stack  
Comprising the Same  
Examiner : Shermanda L. Williams  
Art Unit : 1745

**13 Pages**

**Via EFS-Web**

**Attn: Examiner Williams**

**Mail Stop RCE**

**Commissioner for Patents**

**P.O. Box 1450**

**Alexandria, Virginia 22313-1450**

**AMENDMENT WITH RCE**

Dear Examiner Williams:

In response to the Final Action dated September 1, 2006, please amend the above-identified application, as follows.

The Commissioner is hereby authorized to charge Deposit Account No. 14-1431 in the amount of \$790.00 to cover the official fee as required by 37 C.F.R. 1.17(e) for the attached RCE.

The Commissioner is also hereby authorized to charge Deposit Account No. 14-1431 for any additional fees which may be due under 37 C.F.R. 1.16 or 1.17.